

## TAX COLLECTOR SERVICE FEES

ORDINANCE No. 2012-102

AN ORDINANCE OF THE TOWNSHIP OF WASHINGTON, SCHUYLKILL COUNTY, PENNSYLVANIA, ESTABLISHING FEES FOR RETURN CHECK CHARGES, ESTABLISHING SERVICE CHARGE FEES FOR TAX COLLECTOR CERTIFIED MAIL, 15-DAY NOTICES UNDER THE LOCAL TAX ENABLING ACT, ESTABLISHING SERVICE CHARGE FEES FOR PRODUCTION AND DELIVERY OF ADDITIONAL COPIES OF REAL ESTATE TAX BILLS AND ESTABLISHING SERVICE CHARGE FEES FOR TAX COLLECTOR SERVICES AND WRITTEN CERTIFICATIONS AS TO THE PAYMENT STATUS OF REAL ESTATE TAXES FOR TOWNSHIP LANDS.

WHEREAS, the Township of Washington, either through the Township office or the Township's elected Tax Collector, often receives payment of monies due by way of check;

WHEREAS, on occasion, those checks are drawn on closed accounts, accounts with insufficient funds, or otherwise in such a fashion that the checks are returned and not honored by the payor/bank;

WHEREAS, such activity results in a bank debit being assessed against Township of Washington's bank account(s) and/or the Washington Township Tax Collector's bank account;

WHEREAS, Washington Township desires that such costs be recoverable and recovered by Washington Township and its tax collector;

WHEREAS, under the provisions of the Local Tax Enabling Act at 53 P. S. §6920.1, the Washington Township Tax Collector is required to send certified mail/restricted delivery 15 day notices of personal tax delinquency to Township taxables who are in fact delinquent in payment of personal taxes;

WHEREAS, the Township of Washington desires to establish a reasonable service charge fee payable to the Township Tax Collector for preparing such 15 day notices under the aforesaid Act;

WHEREAS, the Township of Washington also desires that its Tax Collector recoup actual certified mail/restricted delivery mailing fees advanced and costs incurred by the Tax Collector in connection with the mailing of the 15 day notices required under the aforesaid Act;

WHEREAS, the Washington Township Tax Collector also is required on occasion to research and certify in writing the payment status of Township real estate taxes levied upon the owners of Township lands;

WHEREAS, the Washington Township Tax Collector is also called upon to provide additional photo copies and duplicate copies of real estate tax bills at the request of owners (or their authorized agents) of Township lands;

WHEREAS, the Township of Washington desires to establish a reasonable service charge fee payable to the Township Tax Collector for the research and preparation of such written real estate tax certifications;

AND WHEREAS, the Township of Washington, by and through its duly elected Board of Supervisors, deems the fees or charges hereinafter mentioned to be fair and reasonable and necessary for the ongoing proper management, care, and control of the Township and its Finances;

NOW, THEREFORE, pursuant to the provisions of the Second Class Township Code at 53 P.S. 66601 and 66506, the Board of Supervisors of Washington Township at regular or special meeting duly advertised and conducted on the 17<sup>th</sup> day of December, 2012, does hereby establish and ordain as follows:

#### SECTION I: RETURN CHECK FEES

##### A. CHECKS PAYABLE TO WASHINGTON TOWNSHIP

1. The Township of Washington hereby imposes a fee of \$25 per check returned by a payor bank due to said bank's failure to honor and pay to the Township of Washington the amount of such check. The fee detailed herein shall be assessed against the person, firm, or person, firm, or corporation issuing such check and as a result of the payor bank's failure to pay the same.

2. The \$25 fee detailed in subparagraph 1, above, shall be set, from time to time, by Resolution in the event the Township determines a need to alter the fee as initially established.

3. The fee for dishonored checks payable hereunder will be for any check to any Township office or organization for any purpose, with the exception of the Township Tax Collector.

4. The fee for dishonored checks payable hereunder shall be deposited in the Township's general fund.

5. By further determination of this Township, the fee detailed in paragraph A, above, shall be set, from time to time, by Resolution, in the event the Township determines a need to alter the fee as initially established.

##### B. CHECKS PAYABLE TO WASHINGTON TOWNSHIP TAX COLLECTOR

1. The Township of Washington hereby imposes a fee of \$25 per check returned by a payor bank and due to said bank's failure to honor and pay to the Washington Township Tax Collector the amount of such check. The fee detailed herein shall be assessed against the person or entity issuing such check and as a result of the payor bank's failure to pay the same.

2. The \$25 fee detailed in subparagraph 1, above, shall be set, from time to time, by Resolution in the event the Township determines a need to alter the fee initially established.

3. The fee for dishonored checks payable hereunder shall be paid, in cash, directly to the Washington Township Tax Collector directly.

#### SECTION II- SERVICE CHARGE PAYABLE TO TOWNSHIP TAX COLLECTOR FOR PREPARATION OF 15 DAY NOTICE

A. Washington Township hereby imposes a service fee of \$5 to be assessed by and payable directly to the Washington Township Tax Collector for the Tax Collector's preparation of any 15 day written notice of taxpayer delinquency, such notice required under the Local Tax Enabling Act at 53 P.S. §6920.1.

B. By further determination of this Township, the fee detailed in paragraph A, above, shall be set, from time to time, by Resolution, in the event the Township determines a need to alter the fee as initially established.

#### SECTION III: TOWNSHIP TAX COLLECTOR TO RECOUP ACTUAL CERTIFIED MAIL/RESTRICTED DELIVERY MAILING FEES ADVANCED FOR FORWARDING 15 DAY NOTICES UNDER THE LOCAL TAX ENABLING ACT.

A. Consistent with the Local Tax Enabling Act at 53 P. S. §6920.1, the Township Tax Collector shall recoup actual certified mail/restricted delivery fees advanced in forwarding any 15 day written notice of taxpayer delinquency required under the Local Tax Enabling Act, and such mailing fees may be added by the Tax Collector to the delinquent amount otherwise due and recited in the taxpayer's 15 day notice.

#### SECTION IV: SERVICE FEE FOR TAX COLLECTOR'S SEARCH AND WRITTEN CERTIFICATION OF REALTY TAX PAYMENT STATUS FOR LANDS SITUATED WITHIN THE TOWNSHIP OF WASHINGTON

A. Washington Township hereby imposes a service fee of \$15 per written certification to be assessed to each person, firm, or corporation requesting a written tax certification from the Township Tax Collector verifying the payment status of real estate taxes levied upon the owners of Township realty.

B. The service fee mentioned in paragraph A, above, shall be payable directly to the Washington Township Tax Collector.

C. The service fee mentioned in paragraph A, above, shall be set, from time to time, by Resolution, in the event the Township determines a need to alter the fee as initially established.

SECTION V: ADDITIONAL COPY FEE

A. Washington Township hereby imposes a service charge fee of \$10.00 for each duplicate copy of real estate tax bills.

B. By further determination of this Township, the fee detailed in paragraph A, above, shall be set, from time to time, by Resolution, in the event the Township determines a need to alter the fee as initially established.

SECTION VI: SEVERABILITY

The provisions of this ordinance shall be severable, and if any provision hereunder shall be declared unconstitutional, illegal, or invalid, then such declaration shall not effect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as the intent of the Township of Washington that this Ordinance would have been enacted as if any such unconstitutional, herein, illegal, or invalid provision(s) had not been included


SECTION VII: REPEALER

All ordinances and parts of ordinances inconsistent herewith are hereby repealed.

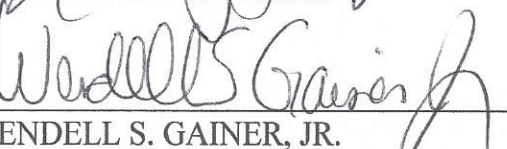
SECTION VIII-. EFFECTIVE DATE

This Ordinance shall become effective five (5) days after its adoption.

ENACTED AND ORDAINED as an Ordinance of the Township of Washington this 17<sup>th</sup> day of December, 2012.

  
LEON L. LUTZ

  
RANDY WALTER STUMP

  
WENDELL S. GAINER, JR.